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TO: All DWD Staff

FROM: Ronald L. Stiver, Commissioner

THRU: Monty W. Combs, Deputy Commissioner/Controller

DATE: April 15, 2005

SUBJECT: DWD Policy 2004-31
Employee Attendance Report (State form 14304 A4)

RE: All DWD Employees

Purpose:

The purpose of this communication is to update the policy regarding completion and submission of biweekly payroll forms.

Rescissions:

None

Content:

All employees are to submit timely payroll forms to their payroll clerks biweekly.

The State Accounting manual states:

“The Employee's Attendance Report (A-4) is to be used for all employees paid through the Auditor of State's payroll system. If a different attendance report or recording method is used, it must be approved by the State Board of Accounts. It must include the same information as the A-4 and should facilitate the entering of data into the payroll system.

Every employee must submit an attendance report for each pay period. The attendance report is to be completed accurately, and be signed and dated by the employee. **It should not be signed or dated before the last day worked in the pay period. If an employee is going to be on vacation or other approved leave on the last regular working day of the pay period, the employee should sign the attendance report on the last day worked.** Attendance reports should be submitted by each employee in a timely manner so that submission of payroll to the Auditor's Office is not delayed.

If the attendance report is submitted by fax or electronically to the agency's payroll section to ensure timely submission of the payroll to the Auditor's Office, the official paper copy of the attendance report with the employee's original signature must be submitted to the agency's payroll section. The agency's payroll section must compare the official paper copy to the fax or electronically submitted attendance report. Any differences must be submitted to the Auditor's Office with the next payroll. After being completed by the employee, the attendance report

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should be reviewed, signed, and dated by the immediate supervisor of the employee, or by another designated individual who has knowledge of the employee's attendance. The review should be done prior to submission of payroll to the Auditor's Office. If a different procedure is needed, contact the State Board of Accounts for assistance and approval."

Effective Date:

April 15, 2005

Review Date:

April 15, 2007

Ownership:

DWD Federal Accounting and Payroll

Action:

Every employee must complete an A-4. Entries must be made legibly in ink or type written. The employee should complete the "Name of employee (last, first, middle)"; "Employee number" (or Social Security Number) Optional; "Classification Title" (Job Title; Intermittent workers should indicate "Intermittent" in front of his/her job title), "Agency/Division/Section/Unit" (Office Name and Office Number should be indicated); and, the current, correct "Bi-weekly pay period."

- "Regular Hours Worked" line: The number of hours worked each day should be indicated. The sum of the hours worked should be indicated under the "TOTAL HOURS" column.
- "Other Compensable Hours Worked" line: Record overtime/compensatory time hours. Attach State Form 12481, Form 2511, Supplemental Payroll (Overtime Hours), or State Form 42386, Employee Compensatory Time Worksheet. No "TOTAL HOURS" are recorded, nor are they included in the sum totals of the "Total Regular Hours."
- "Holiday" line: The employee will receive Holiday pay as long as he/she is in pay status during the week of the holiday. **Important Note:** you cannot charge leave without pay the first week, then charge Vacation, Sick, Personal leave hours in the second week, in order to obtain holiday pay.
- "Vacation Leave" line: Record vacation time.
- "Sick Leave" line: Record sick time. Special Sick Leave should be annotated on the "Other Leave" line with a note of explanation in the "Comments" area.
- "Personal Leave" line: Record personal time.
- "Compensatory Leave Used" line: Record any compensatory time used. Attach State Form 42386, Employee Compensatory Time Worksheet.
- "Funeral Leave" line: Record any funeral leave time (i.e., three consecutive days).

- “Military Leave” line: Record any paid military leave.
- “Jury Duty” line: Record any Jury Duty time, not in “Other Leave.”
- “Leave Without Pay” line: If the leave taken does not fall under any other paid leave category, it will be listed here: E.g., Disability, Unpaid Military Leave, Unpaid FML, etc. An explanation of the reason for the leave without pay must be entered in the “Comments” area. Attach any applicable documentation. Note: The “Leave Without Pay” total is included in the “Total Regular Hours.” Also Note, it is very important that Payroll receives timely notification of all absences without pay and of all terminations to prevent overpayments.
- “Other Leave” line: List other types of paid leave not having a separate category on the A-4: E.g., Community Service Leave, etc. An explanation of the reason for the other leave must be entered in the “Comments” area. Attach any applicable documentation.
- “Family and Medical Leave” (FML) line: Hours of absence should be indicated here, as well as on the appropriate paid leave or “Leave Without Pay” lines. Total FML hours are recorded in the second column under the “TOTAL HOURS” column heading, but not included in the sum totals on the “Total Regular Hours” line. Note: An employee can be charged FML on a holiday. If he or she is on FML for the entire calendar week in which a holiday is observed, he or she will use one full week of FML. If he or she is not in pay status at all that week, he or she will not be paid for the holiday.
- “Total Regular Hours” line: The employee should carry the sum of all rows of the “TOTAL HOURS” column heading to the “Total Regular Hours” line. “Total Regular Hours” must always equal 75.00 (except for Hourly/Intermittent employees). For example, starting or separating in the middle of a pay period would require time indicated on the “Leave without pay” line with a note of explanation in the “Comments” area (e.g., “Employee separated on XX” or “Employee not authorized for holiday pay”).
- **The employee certifies the correctness of the attendance report by signing and dating it in ink on the last day worked of the working period.** *(Unless the employee is on leave on the last workday of the working period: he/she signs and dates the A-4 on the last day worked before the leave began)* If an employee is unable to sign the A-4, indicate in red ink “Not Available For Signature” in the “Signature of Employee” box. Another signed original A-4 (dated as of the date signed) must later be submitted once the employee is available (unless employee has since separated).
- The A-4s are then certified as correct by the manager, supervisor or designee by signature in the “Approved By” box. **All signatures are to be done on or after the last day worked.** A supervisor can designate their signature authority to others only if they send in a letter or email to both Human Resources and Payroll stating who and when they have authorization to sign in your absence. The supervisor is still responsible for the hours on the A4 for each of their employees even if they do not approve the hours directly.
- Supervisors are responsible for ensuring that all employees’ attendance forms are completed timely. If an employee is sick or out of the office on the last day, the supervisor should send in a copy of the A4 based on the hours worked and approved leave taken for the pay period. The A4 should be marked Employee not available for signature in the comment section and forward with the rest of payroll. Once the employee returns, an original with signatures can

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be sent in to Human Resources. If it is different than the one sent in with payroll a new 2725, 2511, or 2545 would need to be completed as necessary and all forms marked as corrected copy with a date in red as of the date they are sent in.

Corrected A-4s should be annotated with "Correction" in the top margin in red ink, with the Pay Period highlighted and submitted to Payroll for the current Pay Period and to HR for prior Pay Periods (along with a corrected 2725, if applicable).

All forms are due to payroll by Noon on the last day of the pay period. Out-stationed payroll clerks should email the appropriate 2725 - full time regular hours, 2545 – hourly employees, 2511 – overtime reports to the dwdpayroll@dwd.state.in.us email address or fax to 317-234-0942.

When the auditor request an early payroll submission all employees will receive an email message from the Deputy Controller or Payroll manager stating that A-4's can be signed early for this particular pay period in order to meet the payroll schedule set by the auditor's office. This is the only time employees should sign and date the A-4 prior to the last day worked.

In an effort to ensure that the appropriate supervisor or their designee signs the forms, all managers should submit a memo/email stating the individual(s) other than yourself that can sign payroll forms in your absence.

Corrections to A-4's should be submitted to payroll along with the corrected appropriate 2725 - full time regular hours, 2545 – hourly employees, 2511 – overtime reports. Each report should be marked in red ink that it is a **correction**.

Questions about this policy should be addressed to Leslie Williams, Deputy Controller of Federal Accounting and Payroll. (Phone 317-232-3269 or Email Lwilliams@dwd.state.in.us)

Attached Examples

MC/LW